

**Remarks**

Further to the RCE filed on February 10, 2006, the amendment has been filed to further define the invention.

Please enter the amendment and examine the amended claims.

In Scherzer et al., polyols have a molecular weight of from 400 to 8000, and contain at least 50% primary hydroxyl groups (column 3, lines 30-34). In case polyether polyols are used, molecular weights of from 400 to 3000, preferably from 400 to 2000, are used (column 5, lines 1-3). Fujita uses a mixture of polyether polyol and polyester polyol.

In the present invention, in order to use for a speaker edge, polyether polyol among polyols is used to provide better characteristic for moisture and aging.

Also, in case the foam material is used for a speaker edge, the foam material must have tensile strength because of the processing of heat press. Therefore, the molecular weights must be in a range from 3000 to 6000, different from the preferable range of the cited reference. The foam material with the preferable range of the cited reference can not be processed properly.

Respectfully submitted,

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